



Form

North Dakota Office of State Tax Commissioner

ND-1 Individual income tax return 2005**003****055****070, 060
070, 065
075
085****095, 100****Space Required
for Barcode**

- A. Filing status used** ☐ 1. Single **305_08** ☐ 4. Head of household
on federal return: ☐ 2. Married filing jointly ☐ 5. Qualifying widow(er) with
(Fill in only one) ☐ 3. Married filing separately dependent child
- enter spouse's name **XXXXXXXXXXXXXXXXXXXX**

- B. School district code:** **305_10** **Fill in only if applicable:** ☐ Amended **305_12**
(See page 17) (See page 9) ☐ Extension

- C. Income source code:** **305_11** **Were you required to pay** ☐ Yes **305_07**
(See page 9) estimated federal income tax for 2005? (See page 9) ☐ No

Fill in if this is a ☐ (CF)
COMPOSITE RETURN

► If fiscal year filer, enter fiscal year end:
(See page 9) XX/XX/XXXX

D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A,
or line 4 of Form 1040EZ (SX) D **350**

1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A,
or line 6 of Form 1040EZ (If zero, see page 9 of instructions) (SS) 1 **355**

Additions

- 2. Lump-sum distribution from Federal Form 4972** (NA) 2 **360**
3. Loss from pass-through entity subject to North Dakota's
financial institution tax (Attach statement from entity) (NB) 3 **365**
4. Adjustment to federal taxable income, if claiming
planned gift credit (From Schedule PG, line 13) (NK) 4 **370**
5. Add lines 1, 2, 3, and 4 5 **370**

Subtractions

- 6. Interest from U.S. obligations** (SN) 6 **375**
(Attach supporting statement)
7. Net long-term capital gain exclusion (NC) 7 **380**
(From worksheet on page 10 of instructions)
8. Exempt income of a Native American (S4) 8 **385**
9. Benefits received from U.S. Railroad Retirement Board (S5) 9 **390**
(Attach copy of Form RRB-1099, RRB-1099-R, or both)
10. Income from pass-through entity subject to North Dakota's (S6) 10 **395**
financial institution tax (Attach statement from entity)
11. Renaissance zone income exemption (S7) 11
(Attach Schedule RZ)
12. New or expanding business income exemption under (NH) 12 **400**
N.D.C.C. ch. 40-57.1 (Attach supporting statement)
13. National Guard/Reserve member federal active duty (NI) 13 **405**
pay exclusion (Attach copy of mobilization orders)
14. Nonresident only: Servicemembers Civil Relief Act (NJ) 14 **410**
adjustment (See page 11 of instructions)
15. Human organ donor expense deduction (NL) 15 **415**
(Attach supporting statement)
16. North Dakota taxable income. Subtract lines 6 through 15 from line 5.
(If less than zero, enter 0) (ND) 16 **420**
17. Tax. Enter the tax as explained below: (SB) 17 **425**

- If **full-year resident**, enter amount from Tax Table on page 18 of instructions. If you have farm income, see page 12 of instructions.
► If **full-year nonresident** or **part-year resident**, enter amount from Schedule ND-1NR, line 20.

North Dakota Office of State Tax Commissioner
2005 Form ND-1, page 2



US Dollars

18. Enter your **tax** from line 17 of page 1 ----- 18 **430**

Credits

19. Credit for income tax paid to another state
(Attach Schedule CR) ----- (SD) 19 **435**

20. Family member care credit (Attach Schedule FC) ----- (S2) 20

21. Renaissance zone credit (Attach Schedule RZ) ----- (S3) 21

22. Ag commodity investment credit (from worksheet on page 11
of instructions) (Attach copy of investment reporting form) --- (NE) 22 **445**

23. Seed capital investment credit (from worksheet on page 12
of instructions) (Attach copy of investment reporting form) --- (NG) 23 **450**

24. Credit for planned gift to qualified North Dakota nonprofit
organization. (From Schedule PG, line 7) ----- (NM) 24

25. Credit for biodiesel fuel supplier (Attach supporting statement) (NN) 25 **455**

26. Credit for biodiesel fuel seller (Attach supporting statement) -- (NO) 26 **460**

27. **Net tax liability.** Subtract lines 19 through 26 from line 18. *If less than zero, enter 0* --- (SE) 27 **465**

Withholding and/or tax already paid

28. North Dakota withholding (Attach supporting W-2s and 1099s) (SF) 28 **470**

29. Estimated tax paid, including extension payment on
Form 400-EXT and overpayment applied from 2004 return --- (S&) 29 **475**

30. Total payments. Add lines 28 and 29 ----- 30 **480**

Refund

31. **Overpayment** - If line 30 is MORE than line 27, subtract line 27 from line 30 and enter result;
otherwise, go to line 36. *If result is less than \$5.00, enter 0* ----- (SG) 31 **485**

32. Amount of line 31 that you want applied to your 2006
estimated tax ----- (SQ) 32 **490**

33. Amount of line 31 that you wish to contribute to the Watchable
Wildlife Fund ----- (SP) 33 **495**

34. Amount of line 31 that you wish to contribute to the Trees
For ND Program Trust Fund ----- (SW) 34 **500**

35. **Refund.** Subtract lines 32 through 34 from line 31. *If result is less than \$5.00, enter 0* -- (SR) 35 **505**

To **direct deposit** your refund, complete items a, b,
and c. (See page 15.)

a. Routing number: **030**

b. Account number: **035**

c. Type of account:
☐ Checking **040**
☐ Savings **048**

Tax Due

36. **Tax due** - If line 30 is LESS than line 27, subtract line 30 from line 27 and enter result.
If result is less than \$5.00, enter 0 ----- (SZ) 36 **510**

37. Amount that you wish to contribute to the Watchable
Wildlife Fund (but only if there is a tax due on line 36) ----- (SU) 37 **515**

38. Amount that you wish to contribute to the Trees For ND
Program Trust Fund (but only if there is a tax due on line 36) -- (SY) 38 **520**

39. **Balance due.** Add lines 36, 37, 38, and, if applicable, line 40.
Pay to: **ND State Tax Commissioner** ----- 39 **525**

40. Interest on underpaid estimated tax from Form 400-UT ---- (SO) 40 **530**

I declare under the penalties of North Dakota Century Code §12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return. **Privacy Act** - see inside front cover of booklet.

Your signature	Date	Your daytime phone number 115
Spouse's signature	Date	
Signature of paid preparer	EIN/SSN/PTIN 050	Date

► Attach a copy of your 2005 federal income tax return
► Do not file a photocopy of this specially-colored return
► Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave.,
Dept. 127, Bismarck, ND 58505-0550

OPR ☐

Tax Department use only

☐

**ND-1FA****Calculation of tax under 3-year averaging method for elected farm income****2005**

Attach to Form ND-1

Please type or print in black or blue ink. Enter one letter or number in each box.

Your name as shown on Form ND-1

Your social security number

010**015**

▶ See instructions to this schedule to see if you are eligible to use it

US Dollars

1. North Dakota taxable income from Form ND-1, line 16	1	020
2. Elected farm income from your 2005 Schedule J (Form 1040), line 2. If this amount includes a net long-term capital gain, see instructions. <i>Do not enter more than the amount on line 1</i>	2	025
3. Subtract line 2 from line 1	3	030
4. Tax on the amount on line 3 from Tax Table on page 18 of 2005 Form ND-1 instructions	4	035
5. If you used Schedule ND-1FA to figure your tax for:		
<ul style="list-style-type: none"> ● 2004, enter amount from your 2004 Schedule ND-1FA, line 11. ● 2003 but not 2004, enter amount from your 2003 Schedule ND-1FA, line 15. ● 2002 but not 2003 nor 2004, enter amount from your 2002 Schedule ND-1FA, line 3. 	5	040
Otherwise, enter amount from 2002 Form ND-1, line 13, OR from 2002 Form ND-2, Tax Computation Schedule, line 1.		
6. Divide the amount on line 2 by 3.0	6	045
7. Add lines 5 and 6. <i>If less than zero, enter zero</i>	7	050
8. If you used Form ND-1 for 2002, figure the tax on the amount on line 7 using the 2002 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Table on page 1 of the instructions	8	055
9. If you used Schedule ND-1FA to figure your tax for:		
<ul style="list-style-type: none"> ● 2004, enter amount from your 2004 Schedule ND-1FA, line 15. ● 2003 but not 2004, enter amount from your 2003 Schedule ND-1FA, line 3. 	9	060
Otherwise, enter amount from 2003 Form ND-1, line 14, OR from 2003 Form ND-2, Tax Computation Schedule, line 1.		
10. Enter amount from line 6	10	065
11. Add lines 9 and 10. <i>If less than zero, enter negative number</i>	11	070
12. If you used Form ND-1 for 2003, figure the tax on the amount on line 11 using the 2003 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Table on page 1 of the instructions	12	075
13. If you used Schedule ND-1FA to calculate your tax for 2004, enter the amount from 2004 Schedule ND-1FA, line 3. Otherwise, enter amount from 2004 Form ND-1, line 14, OR from 2004 Form ND-2, Tax Computation Schedule, line 1		
14. Enter amount from line 6	14	085
15. Add lines 13 and 14. <i>If less than zero, enter negative number</i>	15	090
16. If you used Form ND-1 for 2004, figure the tax on the amount on line 15 using the 2004 Form ND-1 Tax Rate Schedules on page 2 of the instructions. Otherwise, use the Form ND-2 Tax Rate Table on page 1 of the instructions	16	095
17. Add lines 4, 8, 12 and 16. Enter this amount on page 2, line 18, of this schedule	17	100



18. Enter the amount from page 1, line 17 ----- **18** **105**

19. If you used Schedule ND-1FA to figure your tax for:

- 2004, enter amount from your 2004 Schedule ND-1FA, line 12.
- 2003 but not 2004, enter amount from your 2003 Schedule ND-1FA, line 16.
- 2002 but not 2003 nor 2004, enter amount from your 2002 Schedule ND-1FA, line 4.

Otherwise, enter amount from 2002 Form ND-1, line 14 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) **OR** from 2002 Form ND-2, Tax Computation Schedule, line 2.

--- **19** **110**

20. If you used Schedule ND-1FA to figure your tax for:

- 2004, enter amount from your 2004 Schedule ND-1FA, line 16.
- 2003 but not 2004, enter amount from your 2003 Schedule ND-1FA, line 4.

Otherwise, enter amount from 2003 Form ND-1, line 15 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) **OR** from 2002 Form ND-2, Tax Computation Schedule, line 2.

--- **20** **115**

21. If you used Schedule ND-1FA to figure your tax for 2004, enter amount from 2004 Schedule ND-1FA, line 4. Otherwise, enter amount from 2004 Form ND-1, line 15 (if full-year resident) or Schedule ND-1NR, line 21 (if full-year nonresident or part-year resident) **OR** from 2004 Form ND-2, Tax Computation Schedule, line 2. ----- **21**

120

22. Add lines 19, 20, and 21 ----- **22** **125**

23. Subtract line 22 from line 18. If you are filing your return as a:

- **Full-year resident**, enter the amount from this line on Form ND-1, line 17.
- **Full-year nonresident** or **part-year resident**, enter the amount from this line on Schedule ND-1NR, line 19.

--- (F1) **23** **130**

► **Caution:** If you are filing as a **full-year resident**, the tax on line 23 above may be higher than the tax calculated without the use of this schedule. Attach this schedule to your Form ND-1 only if you are choosing to pay the tax calculated on it.

If you are filing as a **full-year nonresident** or **part-year resident**, the tax on line 23 above is not your actual tax liability. You must enter the tax from line 23 of this schedule on Schedule ND-1NR, line 19, and complete the remainder of Schedule ND-1NR to calculate your actual tax liability. Please note that the tax calculated based on the use of Schedule ND-1FA may be higher than the tax calculated without it. Attach this schedule to your Form ND-1 only if you are choosing to pay the tax based on its use.

**ND-1CR****Calculation of credit for income tax
paid to another state****2005***Attach to Form ND-1***Please type or print in black or blue ink. Enter one letter or number in each box.**

Your name as shown on Form ND-1

010

Social Security Number

015

Name of state or U.S. territory to which you paid tax on income that is also taxed by North Dakota

020**Full-year resident and part-year resident**

- **Part-year resident:** Complete this schedule *only if* the amount on Schedule ND-1NR, line 16, includes income that (1) has its source in another state *and* (2) was received or earned while a North Dakota resident.

See instructions on
back of this schedule.

US Dollars

1a. Federal adjusted gross income from Form ND-1, line D ----- **1a****025****1b.** How much of the amount on line 1a has its source in the other state? If none, stop here; you are not eligible for this credit. See instructions for proper amount to enter here ----- **1b****030****1c. Full-year resident:** Enter the amount from line 1b.**Part-year resident:** How much of the amount on line 1b did you receive or earn while a North Dakota resident? If none, stop here; you are not eligible for this credit.See instructions for proper amount to enter here ----- **(S8) 1c****035****2.** Enter the applicable amount for your residency status as follows ----- **(S2) 2****040**

- **Full-year resident** - Enter the amount from Form ND-1, line D, after reducing it by any interest from U.S. obligations on Form ND-1, line 6.
- **Part-year resident** - Enter the amount from Schedule ND-1NR, line 16.

3. Divide line 1c by line 2. Round to nearest two decimal places. If line 1c is equal to or more than line 2, enter 1.00 ----- **3****045****4.** Enter the amount of your North Dakota tax from Form ND-1, line 17 ----- **4****050****5.** Multiply line 4 by line 3 ----- **(SL) 5****055****6.** Enter the amount of income tax paid to the other state. See instructions for proper amount to enter here ----- **(SM) 6****060**

- If a **full-year resident**, go to line 7.
- If a **part-year resident**, skip line 7 and complete lines 8 through 11.

Full-year resident only**7. Credit** - Enter the smaller of line 5 or line 6. Enter this amount on Form ND-1, line 19 ----- **7****065****Part-year resident only****8.** Enter the amount from line 1b ----- **(SK) 8****070****9.** Divide line 1c by line 8. Round to nearest two decimal places. If line 1c is equal to or more than line 8, enter 1.00 ----- **9****075****10.** Multiply line 6 by line 9 ----- **(S9) 10****080****11. Credit** - Enter the smaller of line 5 or line 10. Enter this amount on Form ND-1, line 19 ----- **11****085****To obtain this credit, you must attach the following to your Form ND-1:**

- **Schedule ND-1CR.**
- **A copy of the income tax return filed with the other state.**

Schedule
ND-1NR

North Dakota Office of State Tax Commissioner

Tax calculation for nonresidents and part-year residents

(including certain joint filers with different states of residence)

**2005**
Attach to Form ND-1

Please type or print in black or blue ink. See separate instructions.

Your name 010		Your social security number 015		If joint return, spouse's name 040		Spouse's social security number 045				
<input type="radio"/> Full-year resident 020 Your residency status:		<input type="radio"/> Full-year nonresident		<input type="radio"/> Part-year resident		<input type="radio"/> Full-year resident 050 Spouse's residency status:				
<input type="radio"/> Full-year nonresident		<input type="radio"/> Full-year nonresident		<input type="radio"/> Part-year resident		<input type="radio"/> Full-year nonresident				
If full-year nonresident or part-year resident, enter name of other state		025		If full-year nonresident or part-year resident, enter name of other state		055				
If part-year resident, enter dates of residence below:		If part-year resident, enter dates of residence below:		If part-year resident, enter dates of residence below:		If part-year resident, enter dates of residence below:				
Month	Day	Year	Month	Day	Year	Month	Day	Year		
	030			035			060		065	

	Column A Total from Federal return	Column B North Dakota portion
	US Dollars	US Dollars
1. Wages, salaries, tips, etc. (line 7 of Form 1040 or 1040A, or line 1 of Form 1040EZ) -----	070	145
2. Taxable interest and dividend income (add lines 8a and 9a of Form 1040 or 1040A, or amount from line 2 of Form 1040EZ) -----	075	150
3. Business income or loss (line 12 of Form 1040) -----	080	155
4. Ordinary and capital gains and losses (add lines 13 and 14 of Form 1040, or amount from line 10 of Form 1040A) -----	085	160
5. IRAs, pensions, and annuities (add lines 15b and 16b of Form 1040, or lines 11b and 12b of Form 1040A) -----	090	165
6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (line 17 of Form 1040) -----	095	170
7. Farm income or loss (line 18 of Form 1040) -----	100	175
8. Other income (add lines 10, 11, 19, 20b and 21 of Form 1040, or lines 13 and 14b of Form 1040A, or amount from line 3 of Form 1040EZ) -----	105	180
9. Add lines 1 through 8 -----	110	185
10. Education expenses (add lines 23, 33 and 34 of Form 1040, or lines 16, 18 and 19 of Form 1040A) -----	115	190
11. Moving expenses (line 26 of Form 1040) -----	120	195
12. Self-employed deductions (add lines 27, 28, and 29 of Form 1040) -----	125	200
13. IRA deduction (line 32 of Form 1040 or line 17 Form 1040A) -----	130	205
14. Other federal adjustments to income (add lines 24, 25, 30, 31a and 35 of Form 1040) -----	135	210
15. U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 14) -----	140	
16. North Dakota source income. Line 9, Column B, less lines 10 through 14, Column B. If less than zero, enter 0 ----- (N1) 16		215
17. Line 9, Column A, less lines 10 through 15, Column A. If less than zero, enter 0 ----- (N2) 17	220	
18. North Dakota income ratio (Divide line 16 by line 17. Round to nearest two decimal places. If line 16 is more than line 17, enter 1.00. If line 16 is zero, enter 0.00) ----- 18		225
19. Tax for the amount on Form ND-1, line 16, from the Tax Table on page 18 of the Form ND-1 instructions. If you have farm income, see the instructions on the back of this schedule ----- (N3) 19		230
20. Tax (Multiply line 18 by line 19) Enter the amount from this line on Form ND-1, line 17 ----- 20		235

**Calculation of interest on underpayment
or late payment of estimated income tax
for individuals****2005**
Attach to
Form ND-1 or ND-2

Name(s) shown on return

010

Social security number

015**► IMPORTANT:**

- Read the instructions on the reverse side before attempting to complete this form.
- Do not complete this form unless you were required to pay estimated federal income tax for the 2005 tax year. See **“Federal estimated income tax requirement”** in **General Instructions**.

Part 1 - Exceptions to regular computation of underpayment

See the instructions for a description of each of the exceptions listed below. If one of them applies, check the applicable box, complete Parts 2 and 3 as instructed, and attach Form 400-UT to your return.

020

- A. ☐ Qualified farmer (4th quarter payment required) C. ☐ Federal 4th quarter exception
B. ☐ Federal annualized income installment method D. ☐ Part-year North Dakota requirement
(Attach copy of Form 2210)

Part 2 - Computation of underpayment

1. Enter 2005 net tax liability (from Form ND-1, line 27, or Form ND-2, line 12).....	1	025	
2. Multiply line 1 by 90% (.90).....	2	030	
3. Enter 2005 withholding (from Form ND-1, line 28, or Form ND-2, line 13).....	3	035	
4. Subtract line 3 from line 1. If less than \$500, stop; you were not required to pay estimated tax for 2005	4	040	
5. Enter 2004 net tax liability (from Form ND-1, line 23, or Form ND-2, line 12). If no return was required to be filed for 2004, enter -0-. If less than \$500, stop; you were not required to pay estimated tax for 2005	5	045	
6. Total required payment. Enter smaller of line 2 or line 5. However, if you moved into North Dakota in 2004, check this box <input type="checkbox"/> and enter the amount from line 2 above	6	050	

**If you checked one of the boxes in Part 1,
see the instructions to line 7 before completing
the rest of this form.**

7. Enter 25% of amount on line 6 in each column (or, if you checked a box in Part 1, enter the amount per instructions to line 7)
8. Enter estimated tax paid and tax withheld (See instructions)

**Complete lines 9 through 15 of one column
before going to next column.**

9. Enter amount, if any, from line 13 of previous column
10. Total paid. Add lines 8 and 9
11. Add lines 14 and 15 of previous column and enter result
12. **Overpayment.** If line 10 is greater than line 7, subtract line 7 from line 10 and enter result. Otherwise, enter -0-
13. **Overpayment carryover.** If line 12 is greater than line 11, subtract line 11 from line 12 and enter result. Otherwise, enter -0-
14. **Underpayment carryover.** If line 11 is greater than line 12, subtract line 12 from line 11 and enter result. Otherwise, enter -0-
15. **Underpayment.** If line 7 is greater than line 10, subtract line 10 from line 7 and enter result. Otherwise, enter -0-

Payment due date			
1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
April 15, 2005	June 15, 2005	Sept. 15, 2005	Jan. 15, 2006

7	055	110	180	250
8	060	115	185	255
9		120	190	260
10	065	125	195	265
11		130	200	
12	070	135	205	
13	075	140	210	
14		145	215	
15	080	150	220	270

Part 3 - Computation of interest (See instructions)

16. Interest computation:

- (a) Enter date of payment (See instructions)
- (b) Enter number of days from the payment due date to the date on line 16(a)
- (c) Divide line 16(b) by 365 and round to three decimal places
- (d) Multiply line 16(c) by 12% (.12) and round to three decimal places
- (e) Multiply line 15 by line 16(d) and enter result.....

16a	085	155	225	275
16b	090	160	230	280
16c	095	0.165	0.235	0.285
16d	.100	.170	.240	.290
16e	105	175	245	295

17. **Total interest.** Add the amounts in all four columns on line 16(e). Enter result here and on Form ND-1, line 40, or Form ND-2, line 25. (See instructions)

17 **300**

2005 Form 400-UT instructions

General instructions

You may use Form 400-UT to determine if you paid enough estimated North Dakota income tax by the payment due dates and, if you didn't, to calculate the amount of interest you must pay on the underpayment or late payment. The dates used on Form 400-UT and in these instructions are for calendar year filers. Fiscal year filers should substitute corresponding dates.

Federal estimated income tax requirement. Do not complete Form 400-UT unless you were required to pay estimated federal income tax for the tax year. To determine if you were required to pay estimated federal income tax for 2005, see the 2005 Federal Form 2210.

Instructions for Part 1

Following are descriptions of the exceptions to the regular computation of underpayment listed in Part 1. If one of them applies, check the applicable box.

Exception A: Qualified farmer (4th quarter payment required)

This exception applies if you qualified as a farmer for federal estimated income tax purposes in 2005 and you were required to pay estimated federal income tax for the 4th quarter due on January 15, 2006.

Exception B: Federal annualized income installment method

This exception applies *only* if you actually used the annualized income installment method to calculate the amount of your underpayment and penalty for federal estimated income tax purposes for 2005.

Attach a copy of the federal annualized income installment method worksheet (from 2005 Federal Form 2210) showing the amounts you computed for federal purposes.

Exception C: Federal 4th quarter exception

This exception applies if you did not have to make the 4th quarter estimated federal income tax payment due on January 15, 2006, because you filed your 2005 federal income tax return and paid the remaining federal income tax due by February 1, 2006.

Exception D: Part-year North Dakota requirement

This exception applies if you were a nonresident of North Dakota, or you moved into North Dakota during 2005, and you did not receive income subject to North Dakota income tax until after April 15, 2005. **Attach a statement describing your situation.**

Instructions for Part 2

Line 7

If you checked one of the exceptions in Part 1, enter on this line the appropriate amount(s) as follows:

- If **Box A** was checked, enter the amount from line 6 in the 4th quarter column. Enter zero in the first three columns.
- If **Box B** was checked, use the annualized federal taxable income determined on 2005 Federal Form 2210 to calculate an annualized North Dakota taxable income. Include any adjustments required or allowed under North Dakota tax law in the calculation. Enter the amount of estimated North Dakota income tax due by each payment due date calculated in the same manner as under the federal annualized income installment method on Form 2210.
- If **Box C** was checked, enter 25% of the amount on line 6 in the 1st, 2nd and 3rd columns. Enter zero in the 4th quarter column.
- If **Box D** was checked, the amount to enter in each column depends on when you first received income from North Dakota sources in 2005. If you received the income after March 31 and before June 1, 2005, enter one-third of the amount on line 6 in the 2nd, 3rd, and 4th quarter columns. If you received the income after May 31 and before September 1, 2005, enter one-half of the amount on line 6 in the 3rd and 4th quarter columns. If you received the income after August 31, 2005, and before January 1, 2006, enter the amount from line 6 in the 4th quarter column.

Line 8

Enter the amount of estimated tax paid and income tax withheld for each quarter. Unless you can show otherwise, one-fourth of the total amount withheld is deemed to have been withheld by each payment due date. If you elected to apply an overpayment from your 2004 North Dakota return to your 2005 estimated tax, enter the overpayment in the 1st quarter column; however, if you had attached a statement to your 2004 return requesting the overpayment to be applied to another quarter, enter the overpayment in the appropriate column.

Instructions for Part 3

Interest of 12% per year is charged on an underpayment or late payment of estimated

tax. Interest accrues from the due date of the payment to the earlier of April 15, 2006, or the date the estimated tax due is paid in full. In the case where an overpayment is applied to offset an underpayment, the overpayment is considered to have been applied as of the payment due date for the quarter in which the overpayment occurred.

In some cases, you may find it necessary to compute the interest on a separate worksheet, in which case you should skip lines 16(a) through 16(d) and enter the separately computed interest on line 16(e) in the appropriate column. **Attach your worksheet to Form 400-UT.**

For purposes of computing interest, the amount paid for a particular quarter must be applied first to the amount due for that quarter. If the total amount paid exceeds the amount due, the excess must be applied to offset an outstanding underpayment, if any, from a previous quarter, starting with the earliest underpayment. In addition, in the case of a late payment, the interest on line 16(e) must be computed on the amount due on line 7 less any tax withheld included on line 8.

Line 16(a)

Except for a late payment or where an underpayment is offset by a subsequent quarter's overpayment, enter April 15, 2006. If there is a late payment and the amount of the payment equals or exceeds the amount of estimated tax due, enter the date of payment. If an underpayment is fully offset by a subsequent quarter's overpayment, enter the payment due date for the quarter in which the overpayment occurred. In other cases, more than one date may apply and it may be necessary to compute the interest on a separate worksheet, in which case you should skip lines 16(a) through 16(d) and enter the separately computed interest on line 16(e) in the appropriate column. **Attach your worksheet to Form 400-UT.**

Line 17

If there is an **overpayment** on Form ND-1, line 31, or Form ND-2, line 16, the amount to be refunded will be reduced by the amount of interest due on Form 400-UT. If there is a **balance due** on Form ND-1, line 39, or Form ND-2, line 24, include the amount of interest due on Form 400-UT in your check or money order. If there is no overpayment or balance due on your individual income tax return and if the amount of interest due on Form 400-UT is at least \$5.00, enclose a check or money order for the amount of interest due on Form 400-UT with your return.